

SCHEDULE G-1, SIDE 1

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	“nnnn” for variable
	Start of Record Sentinel			4	Value “*****”
000	Record ID			26	Value “SCHbG-1bbb(2n)PG01n(9n)” [2n = Schedule Occurrence Number 01 - 02; 9n = Taxpayer SSN]
010	Name on return		A	20	
020	SSN on return		N	9	
	Part I Complete this part if you qualify to use Schedule G-1				
024	Distribution of qualified plan - yes	1	A	1	“X” or blank
026	Distribution of qualified plan - no	1	A	1	“X” or blank
030	Roll over distribution - yes	2	A	1	“X” or blank
040	Roll over distribution - no	2	A	1	“X” or blank
042	Beneficiary - yes	3	A	1	“X” or blank
044	Beneficiary - no	3	A	1	“X” or blank
084	Qualifying age - 5 yr member - yes	4	A	1	“X” or blank
086	Qualifying age - 5 yr member - no	4	A	1	“X” or blank
190	Prior year distribution - yes	5	A	1	“X” or blank
200	Prior year distribution - no	5	A	1	“X” or blank
	Part II Complete this part to choose the 5.5% capital gain election				
210	Capital gain election box		A	1	“X” or blank
220	Capital gain from Form 1099-R	6	N	12	

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Field Number	Field Name	Form Ref.	Type	Length	Field Description
230	Multiply line 6 by .055	7	N	12	
240	Part III Complete this section for the 5-year or 10 year averaging method NUA literal	8	A	3	“NUA” or blank
250	Ordinary income from Form 1099-R	8	N	12	
260	Death benefit exclusion	9	N	12	
270	Total taxable amount	10	N	12	
280	Current actuarial value	11	N	12	
290	Adjusted total taxable amount	12	N	12	
300	Multiply line 12 by .50	13	N	12	
310	Line 12 minus \$20,000	14	N	12	
320	Multiply line 14 by .20	15	N	12	
330	Minimum distribution allowance	16	N	12	
340	Line 12 minus line 16	17	N	12	
	5-year averaging method				
350	Multiply line 17 by .20	18	N	12	
360	Tax on line 18 amount	19	N	12	
370	Multiply line 19 by five (5)	20	N	12	
380	Line 11 divided by line 12	21	N	12	
390	Multiply line 16 by line 21 decimal amount	22	N	12	
400	Line 11 minus line 22	23	N	12	
410	Multiply line 23 by .20	24	N	12	

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420	Tax on line 24 amount	25	N	12	
430	Multiply line 25 by five (5)	26	N	12	
440	Line 20 minus line 26	27	N	12	
450	Tax on lump sum distribution	28	N	12	
	Record Terminus Character			1	Value “#”

SCHEDULE G-1, SIDE 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	“nnnn” for variable
	Start of Record Sentinel			4	Value “****”
500	Record ID			26	Value “SCHbG-1bbb(2n)PG02b(9n)” [2n = Schedule Occurrence Number 01-02; 9n = Taxpayer SSN]
	10-year averaging method				
510	Multiply line 17 by .10	29	N	12	
520	Tax on line 29 amount	30	N	12	
530	Multiply line 30 by ten (10)	31	N	12	
540	Divide line 11 by line 12	32	N	12	
550	Multiply line 16 by line 32	33	N	12	
560	Line 11 minus line 33	34	N	12	
570	Multiply line 34 by .10	35	N	12	
580	Tax on line 35 amount	36	N	12	
590	Multiply line 36 by ten (10)	37	N	12	
600	Line 31 minus line 37	38	N	12	
610	Tax on lump sum distribution	39	N	12	
620	Enter smaller of line 28 or 39	40	N	12	
	Record Terminus Character			1	Value “#”